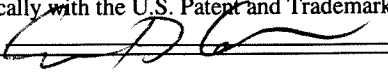


CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on:

Date: April 14, 2008 Name: Eric D. Cohen Signature: 

Our Case No. 9281/4578
Client's Reference No. US02051-N

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: A. Magara)	
)	
Serial No.: 10/600,938)	
)	Examiner: C. Garcia
Filing Date: 06/20/03)	
)	Group Art Unit No.: 2627
For Rotary Head with Small Output)	
Difference and Tape-Medium)	Conf. No. 9448
Recording and Playback Apparatus)	
Using The Same)	

AMENDMENT "A" AND REPLY

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This communication is in response to the Office Action dated February 8, 2008. Remarks begin on page 4 of this paper.